



OFFICE OF THE STATE TREASURER

# Unclaimed Property

STATE OF MAINE

## Holder Report Forms & Instructions

### What's Inside

Getting Started .....	2
Legal Notification Time Line .....	2
Important Dates & Deadlines .....	3
Property Codes .....	4
Sample Owner Notification Letter .....	6
Electronic Filing .....	7
Report Forms	
Holder Verification .....	8
Unclaimed Securities .....	9
Unclaimed Safe Deposit Boxes .....	11
Instructions for Securities .....	10
Instructions for Safe Deposit Boxes .....	12
Reporting for Other States .....	13
Extension/Exemption Application .....	14
Frequently Asked Questions .....	15
Glossary of Terms .....	16
Checklist .....	17
Contact Information .....	17

As State Treasurer, I am glad to have your help in trying to find the owners of unclaimed property in Maine. We want to reunite our residents with their assets. The first step is reporting property abandoned per Maine law and giving my Office specifics. Instructions and forms here will guide you.



Please check the contents on the left for quick reference to specific types of unclaimed property. We hope this information is user-friendly, and we add more electronic resources to speed the process each year.

The Office of the State Treasurer catalogs and lists these assets, then publishes the list on the internet. People can readily identify items with the wrong address or that were simply forgotten. Unclaimed property can be claimed at any time by the rightful owner with proper identification by Maine law.

We are eager to do the best we can in returning assets to owners and using any balance for the good of all people in the State according to law. Don't hesitate to contact us with your questions or suggestions.

Neria R. Douglass  
Maine State Treasurer

**File Electronically - See Page 7**  
**[www.maine.gov/unclaimed](http://www.maine.gov/unclaimed)**

# Getting Started

## Identify

1

**Identify the Unclaimed Property** that you hold. This includes any type of outstanding check, savings and checking accounts inactive for 3 years, unclaimed wages, dividends, credit balances, gift certificates, stored value cards and other property as described on [pages 4-5](#).



## Notify

2

**Try to locate the owners** of the Unclaimed Property that you hold. You can do this by sending a letter to the owner at the owner's last known address during the legal notification period (also called the *Due Diligence Period*) as identified below, which is not more than 120 days or less than 60 days before the report is filed. For example, for reports due on November 1, attempt to locate the owners between July 1 and September 1. An Owner Notification sample letter is provided on [page 6](#).

## Legal Notification Time Line

All Holders (Except as noted below)

July 1 - June 30

July 1 - September 1  
(120 days before filing - 60 days before filing)

November 1

1) REPORTING PERIOD

2) LEGAL NOTIFICATION PERIOD

3) REPORT & REMITTANCE DUE

Life Insurers

January 1 - December 31

January 1 next year - March 1 next year  
(120 days before filing - 60 days before filing)

May 1 next year

3

## Remit By

### Send report and funds to State Treasurer.

Most holders must file by November 1<sup>st</sup>. Life Insurers and Issuers of Gift Certificates/Obligations and Stored Value Cards must report by May 1<sup>st</sup>. Make checks payable to **Treasurer, State of Maine.**

**HOLDER REPORT FORM**  
NEGATIVE REPORT (CHECK IF NOTHING TO REPORT)

**FOR OFFICE USE ONLY**  
HRS REPORT # \_\_\_\_\_  
HRS DATE \_\_\_\_\_  
HRS OFFICE \_\_\_\_\_

**INFORMATION ABOUT HOLDER**  
1. Holder Name (Last, first, middle initial) \_\_\_\_\_  
2. Mailing Address (Street, Apt., Box, PO) \_\_\_\_\_  
3. Contact Person (Name, Title) \_\_\_\_\_  
4. Phone (Area code and number) \_\_\_\_\_  
5. State of incorporation \_\_\_\_\_  
6. Date this report expires (Month, day, year) \_\_\_\_\_

**INFORMATION ABOUT PROPERTY YOU ARE REPORTING**  
7. Type of Business (A) All numbers and divisions? (Yes/No) \_\_\_\_\_  
8. State of incorporation \_\_\_\_\_  
9. Number of Shares of Stocks or Mutual Funds (Reported & Verified) \_\_\_\_\_  
10. Number of Safe Deposit Box Contents/Depository Items (Reported & Verified) \_\_\_\_\_  
11. Total Number of Items Reported \_\_\_\_\_  
12. Total Dollar Amount Reported \$ \_\_\_\_\_  
13. Amount of 40% Deductions \$ \_\_\_\_\_  
14. Total Dollar Amount Reported \$ \_\_\_\_\_  
15. Total Dollar Amount Reported \$ \_\_\_\_\_

**DATA DELIVERY FORMAT** (Check one)  
7 Email (Required) \_\_\_\_\_  
7 CD-ROM (Required) \_\_\_\_\_  
7 Paper (Required) \_\_\_\_\_

**VERIFICATION & NOTARIZATION**  
I, \_\_\_\_\_, County of \_\_\_\_\_, State of \_\_\_\_\_, do hereby certify that I am duly authorized to execute this verification on behalf of the holder and by law. To the best of my knowledge and belief said report is true, correct, and complete.

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Notary Public \_\_\_\_\_ My commission expires \_\_\_\_\_

**DO YOU NEED MORE TIMES?** (Check one)  
YES (Required) \_\_\_\_\_  
NO (Required) \_\_\_\_\_

STAY TO MAINE - OFFICE OF THE STATE TREASURER - UNCLAIMED PROPERTY - 39 STATE HOUSE STATION - AUGUSTA, ME 04333-0039  
PHONE: 207-624-7470 / TOLL FREE: 888-283-2808 / FAX: 207-287-2367  
WWW.MAINE.GOV/UNCLAIMED

See form on page 8.

# File Electronically...

## All holders must file their reports electronically.

### Electronic Reporting

Access electronic reporting options including UPEXchange, a web based unclaimed property reporting program with free training and support, and HRS Pro Reporting Software at [www.maine.gov/unclaimed](http://www.maine.gov/unclaimed).

Follow the instructions to transfer, import or enter your owner information, as well as print your owner notification letters. Excel spreadsheets may be imported into UPEXchange and HRS Pro.

File your report electronically using any of the following methods:

- Email: UPEXchange and HRS Pro files are automatically encrypted and can be safely emailed to [up.holderinquiry@maine.gov](mailto:up.holderinquiry@maine.gov).
- Secure encrypted email:  
For unencrypted files, send an email request to [up.holderinquiry@maine.gov](mailto:up.holderinquiry@maine.gov). You will receive an email response (ZixMail). Reply to this secure email, attach your holder report file and send.
- Mail CD to:  
Office of the State Treasurer  
Attn: Unclaimed Property  
39 State House Station  
Augusta, ME 04333-0039

## Need Assistance?

Office of the State Treasurer  
Attn: Unclaimed Property

39 State House Station, Augusta, ME 04333-0039

Telephone: 207-624-7470 / Toll Free (in Maine) 888-283-2808 / Fax: 207-287-2367

Email: [up.holderinquiry@maine.gov](mailto:up.holderinquiry@maine.gov)

[www.maine.gov/unclaimed](http://www.maine.gov/unclaimed)

# Property Codes with Dormancy Periods

Code	Description	Years	Code	Description	Years
<b>Account Balances</b>			<b>Insurance</b>		
AC01	Checking Accounts	3	IN01	Individual Policy Benefits or Claims	3
AC02	Savings Accounts	3	IN02	Group Policy Benefits or Claim	3
AC03	Matured CD or Savings Certificate	★	IN03	Proceeds Due Beneficiaries	3
AC04	Christmas Club Funds	3	IN04	Proceeds from Matured Policies	3
AC05	Money on Deposit to Secure Funds	3	IN05	Premium Refunds – Individual	3
AC06	Security Deposits	3	IN06	Unidentified Remittances	3
AC07	Unidentified Deposits	3	IN07	Other Amounts Due Under Policy	3
AC08	Suspense Accounts	3	IN08	Agent Credit Balances	3
AC20	Prefunded Bank Cards	3*	IN09	Drafts Unpresented for Payment	3
AC21	Other Accounts	3	IN21	Other Insurance Related Property	3
AC50	Other Account Balances Owing	3	IN77	Limiting Age	3
AC80	Non Interest Bearing Savings	3	IN99	Aggregate Insurance Property	3
AC81	Non Interest Bearing Club Acct	3			
AC99	Aggregate Account Balances Due	3	<b>Individual Retirement Accounts</b>		
<b>Official Checks</b>			IR01	Cash	3
CK01	Cashier's Checks	3	IR02	Mutual Funds	3
CK02	Certified Checks	3	IR03	Securities	3
CK03	Registered Checks & Bank MO's	3	IR05	Cash (Roth)	3
CK04	Treasurer's Checks	3	IR06	Mutual Funds (Roth)	3
CK05	Drafts	3	IR07	Securities (Roth)	3
CK06	Warrants – Uncashed State Checks	1	<b>Mineral Proceeds</b>		
CK07	Money Orders – Non Bank	7	MI01	Net Revenue Interests	3
CK08	Traveler's Checks	15	MI02	Royalties	3
CK09	Foreign Exchange Checks	3	MI03	Overriding Royalties	3
CK10	Expense Checks	3	MI04	Production Payments	3
CK11	Pension Checks	3	MI05	Working Interests	3
CK12	Credit Checks or Memos	3	MI06	Bonuses	3
CK13	Vendor Checks	3	MI07	Delay Rentals	3
CK14	Checks Written Off to Income	3	MI08	Shut-In Royalties	3
CK15	Other Outstanding Official Checks	3	MI09	Minimum Royalties	3
CK16	CD Interest Checks	3	MI21	Other Mineral/Royalty Property	3
CK17	Bills of Exchange	3	MI99	Aggregate Mineral/Royalty Payments	3
CK21	Other Checks	3	<b>Miscellaneous</b>		
CK99	Aggregate Uncashed Checks	3	MS01	Wages, Payroll, Salary	1
<b>College Savings</b>			MS02	Commissions	1
CS01	Cash	3	MS03	Worker's Compensation Benefits	3
CS02	Mutual Funds	3	MS04	Payment for Goods and Services	3
CS03	Securities	3	MS05	Customer Overpayments	3
<b>Court Funds</b>			MS06	Unidentified Remittances	3
CT01	Escrow Funds	1	MS07	Unrefunded Overcharges	3
CT02	Condemnation Awards	1	MS08	Accounts Payable	3
CT03	Missing Heirs' Funds	1	MS09	Credit Balances/Accounts Receivable	3
CT04	Suspense Accounts	1	MS10	Discounts Due	3
CT05	Other Court Deposits	1	MS11	Refunds/Rebates Due	3
CT06	Public Aid Child Support Checks	1	MS12	Unredeemed Gift Certificates/Gift Cards	2
CT09	Court Ordered Refunds	1	MS13	Unclaimed Loan Collateral	3
CT10	Restitution	1	MS14	Pension & Profit Sharing Plans	3
CT11	Bail Refund	1	MS15	Dissolution or Liquidation	1
CT21	Other Court/State/Municipal Gov	1	MS16	Miscellaneous Outstanding Checks	3
CT98	Intestate Succession to State	1	MS17	Miscellaneous Intangible Property	3
CT99	Aggregate Government Property	1	MS18	Suspense Liabilities	3
<b>Health Savings Plan</b>			MS19	Deposit Rent/Lease/Unused Svcs	3
HS01	Health Savings Account	3	MS20	Stored Value Cards	2*
HS02	Health Savings Account Investment	3	MS99	Aggregate Miscellaneous Property	3



Code	Description	Years	Code	Description	Years
<b>Securities</b>			<b>Safe Deposit/Safekeeping</b>		
SC01	Dividends	3	SD01	Safe Deposit Box Contents	3
SC02	Bond Interest Payments	3	SD02	Other Safekeeping Contents	3
SC03	Principal Payments	3	SD03	Other Tangible Property	3
SC04	Equity Payments	3	SD04	Unclaimed Loan Collateral	3
SC05	Profits	3	SD99	Other Safekeeping	3
SC06	Funds Paid to Purchase Shares	3	<b>Trust Property</b>		
SC07	Funds for Stocks & Bonds	3	TR01	Paying Agent Accounts	3
SC08	Stock Returned by Post Office	3	TR02	Undelivered/Uncashed Dividends	3
SC09	Cash for Fractional Shares	3	TR03	Funds Held in Fiduciary Capacity	3
SC10	Unexchanged Stock of Successor	3	TR04	Escrow Accounts	3
SC11	Other Certificates of Ownership	3	TR05	Trust Vouchers	3
SC12	Underlying Shares	3	TR06	Pre-Need Funeral Plans	3
SC13	Funds for Liquidation of Stock	3	TR12	Other Trust Funds	3
SC14	Debentures	3	TR21	Other Trust Property	3
SC15	US Government Securities	3	TR99	Aggregate Trust Property	3
SC16	Mutual Funds	3	<b>Utilities</b>		
SC17	Warrants or Rights	3	UT01	Utility Deposits	1
SC18	Matured Bond Principal	3	UT02	Membership Fees	3
SC19	Dividend Reinvestment Plans	3	UT03	Refunds or Rebates	1
SC20	Credit Balances	3	UT04	Capital Credit Distributions	3
SC21	Distributions – Multi Fund A	3	UT05	Utility Gift Certificates/Phone Cards	2
SC22	Convertible Securities	3	UT50	Other Utility Monies Owning	3
SC23	Preferred Securities	3	UT99	Aggregate Utility Property	3
SC24	Fixed Income Securities	3	<b>All Other Property</b>		
SC25	Real Estate Based Securities	3	ZZZZ	Properties Not Listed Above	3
SC26	Direct Registration Securities	3	ZZ01	Resolution Trust Company	1
SC27	Book Entry Shares	3	ZZ02	Housing and Urban Development	1
SC30	Bond Principal & Interest	3	<p>★ <sup>AC03</sup> Automatically renewable CDs whose term is longer than 1 year are presumed abandoned at the date of maturity following the 5th renewal. All others are 3 years.</p> <p>*<sup>AC20</sup> Dormancy as of 12/31 for report due 11/1.</p> <p>*<sup>MS20</sup> Stored value cards must be for goods or services by a single issuer. A card that has an expiration date is considered all other property and is reportable at 100%.</p>		
SC31	Cash for Unexchanged Shares	3			
SC32	Stock Liquidation/Redemption	3			
SC42	Municipal Bond Interest Pyt	1			
SC43	Municipal Bond Principal Pyt	1			
SC44	Muni Bond Prin & Int Pyts	1			
SC97	Demutualization	2			
SC98	Stock and Related Cash	3			
SC99	Aggregate Securities Related	3			

## Need more information?

Assistance is just a mouse click away – [www.maine.gov/unclaimed](http://www.maine.gov/unclaimed)

Email: [up.holderinquiry@maine.gov](mailto:up.holderinquiry@maine.gov)

Call or Fax

Toll Free (in Maine) **888-283-2808** • (outside Maine) **207-624-7470**

Fax: **207-287-2367**

# Sample Letter – Owner Notification

Notification letters must be sent for any property valued at \$50 or more. The letters must be sent no more than 120 days or less than 60 days before the report is filed. (see page 2)

July 1, YEAR

Sandy Jones (Owner Name)  
123 Main Street  
City Name, State USA 12345

RE: (Property Description)

We are holding unclaimed property of at least \$50 due to the person listed above. The owner may claim this property by contacting us at the address and/or phone number listed below:

Holder Information: Company Name  
Address  
Phone Number

If we do not hear from you before *(insert the last date by which the company can remove items for refunds before reporting to the State)*, the law requires us to submit this property to the State Treasurer's Office. The State Treasurer will hold this property forever or until the owner claims it.

Sincerely,  
Unclaimed Property Dept.



PLEASE SIGN BELOW TO ACKNOWLEDGE OWNERSHIP OF THE ABOVE LISTED FUNDS		
SIGNED		DATE
STREET ADDRESS (INCLUDE NUMBER)		STATE
CITY		ZIP CODE
ACTION TO BE TAKEN (PLEASE CHECK ONE)		
<input type="checkbox"/> REISSUE CHECK (ORIGINAL IS / IS NOT ENCLOSED)		
<input type="checkbox"/> UPDATE ACCOUNT (PASSBOOK IS / IS NOT ENCLOSED)		
<input type="checkbox"/> CLOSE ACCOUNT AND SEND CHECK (PASSBOOK IS / IS NOT ENCLOSED)		
<input type="checkbox"/> OTHER (EXPLAIN)		
COMMENTS:		

# File Electronically or Online...



**All holders must file their reports electronically or request an exemption.**

## Electronic Reporting

Access electronic reporting options including UPEXchange, a web based unclaimed property reporting program with free training and support, and HRS Pro Reporting Software at [www.maine.gov/unclaimed](http://www.maine.gov/unclaimed).

Follow the instructions to transfer, import or enter your owner information, as well as print your owner notification letters. Excel spreadsheets may be imported into UPEXchange and HRS Pro. **Please include your company name in your file name.**

File your report electronically using any of the following methods:

- Email: UPEXchange and HRS Pro files are automatically encrypted and can be safely emailed to [up.holderinquiry@maine.gov](mailto:up.holderinquiry@maine.gov).
- Secure encrypted email:  
For unencrypted files, send an email request to [up.holderinquiry@maine.gov](mailto:up.holderinquiry@maine.gov). You will receive an email response (ZixMail). Reply to this secure email, attach your holder report file and send.
- Mail CD to:  
Office of the State Treasurer  
Attn: Unclaimed Property  
39 State House Station  
Augusta, ME 04333-0039

## To Request an Exemption

- See Page 14



## Online Reporting

The Office of the State Treasurer is pleased to offer an online unclaimed property reporting service. This system allows all types of Holders to report unclaimed property electronically to the State Treasurer, regardless of operating system.

This free tool is intended for holders with up to 10 properties to report and is not recommended for those with more than 20.

## Here's what you will need to get started:

- A list of the unclaimed property to report. This includes, but is not limited to, information about the holder and information about the property being held.
- A printer.

## Online Reporting uses SSL Security

[http://www.maine.gov/treasurer/unclaimed\\_property/report\\_property/online\\_reporting.html](http://www.maine.gov/treasurer/unclaimed_property/report_property/online_reporting.html)

**In either filing method, you must send a signed holder verification page with your remittance or via email if remitting electronically.**

# HOLDER REPORT FORM

☐ **NEGATIVE REPORT** (CHECK IF NOTHING TO REPORT)

## INFORMATION ABOUT HOLDER

1. Holder Name \_\_\_\_\_ Tax ID# \_\_\_\_\_  
(YOUR COMPANY NAME) (FEDERAL EMPLOYER IDENTIFICATION NUMBER)
- d/b/a Name \_\_\_\_\_  
(IF ANY)
2. Mailing Address \_\_\_\_\_ City \_\_\_\_\_ ST \_\_\_\_\_ Zip \_\_\_\_\_  
(YOUR COMPANY ADDRESS)
3. Contact Person \_\_\_\_\_ Title \_\_\_\_\_  
(NAME & TITLE OF PERSON WHO SUPPLIED INFORMATION)
4. Phone (\_\_\_\_) \_\_\_\_\_ Ext \_\_\_\_\_ Email \_\_\_\_\_  
(TELEPHONE NUMBER & EMAIL ADDRESS FOR CONTACT PERSON)
5. State of Incorporation \_\_\_\_\_ Type of Business \_\_\_\_\_
6. Does this report include: (A) All branches and divisions? ☐ Yes ☐ No (B) All subsidiaries? ☐ Yes ☐ No

## INFORMATION ABOUT PROPERTY YOU ARE REPORTING

Period \_\_\_\_\_ to \_\_\_\_\_  
(ENTER THE PERIOD COVERED BY THIS REPORT)

### TANGIBLE PROPERTY (Stocks, Mutual Funds, and Safekeeping Contents)

Number of Shares of Stocks or Mutual Funds (Reported & Remitted) \_\_\_\_\_

Number of Safe Deposit Box Contents/Safekeeping Items \_\_\_\_\_  
(THESE ITEMS MUST BE DELIVERED TO THE STATE ON JUNE 1 AFTER FILING THE REPORT)

### INTANGIBLE PROPERTY (Bank Accounts, Outstanding Checks, Gift Obligations, etc.)

Total Number of Items Reported \_\_\_\_\_ Total Dollar Amount Reported \$ \_\_\_\_\_

Amount of 40% Deduction \$ \_\_\_\_\_  
(FOR GIFT OBLIGATIONS & STORED VALUE CARDS ONLY - SEE PAGE 17 FAQs)

Total Dollar Amount Remitted \$ \_\_\_\_\_  
(MAKE CHECK PAYABLE TO TREASURER, STATE OF MAINE)

DATA DELIVERY FORMAT ☐ Email \_\_\_\_\_ ☐ CD-ROM ☐ Paper  
(DATE EMAIL WAS SENT)

## VERIFICATION

State of \_\_\_\_\_ County of \_\_\_\_\_

I, \_\_\_\_\_, swear that I have prepared or have caused to be prepared, and have examined this report as to property presumed unclaimed under 33 M.R.S.A. Ch. 41. I am duly authorized to execute this verification by the holder and by law. To the best of my knowledge and belief said report is true, correct, and complete.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title





# Report of Unclaimed Securities

Holder Name: \_\_\_\_\_ Deposit to: DTC #0954, Account #AUZF0233702, Agent Bank #26017  
Enter the holder's name as it appears on the holder report form (Page 8).

Tax ID#: \_\_\_\_\_ Report Year: \_\_\_\_\_ Period: \_\_\_\_\_ to \_\_\_\_\_ Page: \_\_\_\_\_ of \_\_\_\_\_  
Enter the holder's tax identification number (FEIN). Enter the year for which the report is being filed. Enter the period covered by this report. Enter the page number of this report (for example, 1 of 2).

	PROPERTY CODE <small>Refer to pages 4-5</small>	CUSIP NUMBER	ISSUE NAME OF SECURITY <small>Enter the issue name of the security being reported</small>	OWNER'S NAME <small>Enter the Owner's name as it appears on page 9</small>	REMITTED SHARES <small>Enter the number of shares per owner</small>	TYPE OF SECURITY <small>Stock, Mutual Fund, DRP, etc</small>
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Number DTC/Physical Shares

Number DRP/Statement Shares

Report Total

# INSTRUCTIONS FOR REPORTING SECURITIES/STOCK

- **All DTC eligible shares MUST be deposited through DTC or DWAC (if not DTC participant) as follows:**

Nominee Name:  
Katahdin & Co.  
DTC Participant # 0954  
Agent Bank # 26017  
Account # AUZF0233702  
FEIN# 16-1674447

- **Register Book Entry Shares/ DRP/Direct Registration Shares (DRS) as follows:**

Nominee Name:  
Katahdin & Co.  
FEIN# 16-1674447  
c/o Xerox Business Services  
100 Hancock St, 10<sup>th</sup> Floor  
Quincy, MA 02171

**\*Please note: Please pay all dividends earned on DRP accounts as cash – Do not reinvest.**

- **Register and deliver Physical Certificates ONLY for non-DTC eligible shares as follows:**

Nominee Name:  
Katahdin & Co.  
FEIN# 16-1674447  
Attn: Mellon Security Trust Company  
One Wall St. 3<sup>rd</sup> Floor Receive Window C  
Attn. Mike Visone  
New York, NY 10271

- **Closed End Mutual Fund**

Accounts held for the state of Maine:  
Katahdin & Co  
c/o Xerox Business Services,  
100 Hancock St, 10<sup>th</sup> Floor,  
Quincy MA 02171

When funds are registered to MAC & Co, please make sure that interested party statements are sent to Xerox Business Services, 100 Hancock St, 10<sup>th</sup> Floor, Quincy MA 02171. Attn Mutual Fund Operations

**\*Please note: Please pay all dividends earned on DRP accounts as cash – Do not reinvest.**

- **Open Ended Mutual Fund**

Accounts held for the state of Maine:  
MAC & Co.  
State of Maine-Account AUZF0233702  
Mutual Fund Operation  
PO Box 3198  
Pittsburgh, PA 15230-3198  
Account # AUZF0233702  
FEIN 23-6019000

Xerox Business Services will provide account numbers for all mutual funds that will be transferred to the state's account. Please contact Michael Giurleo at 617-722-9674 to obtain account numbers 48 hours prior to attempting delivery.

If the fund chooses to establish new account numbers and register mutual funds as indicated below, please provide a detailed list 48 hours in advance to [upch.custody@acs-inc.com](mailto:upch.custody@acs-inc.com). This list should contain cusip number, name of the fund, share amount and the account number at the fund.

**\*Please note: Please pay all dividends earned on DRP accounts as cash – Do not reinvest.**

A detailed list, including CUSIP numbers, number of shares, issue names, DTC participant numbers and date of deposit/transfer MUST be faxed to Xerox Business Services at 617-722-9660, Attn: Custody Department at least 2 days prior to deposit/transfer. Remember to include a copy of the detailed list with the holder report filed with the State Treasurer.  
For more information, please call Xerox Business Services State Client Liaison at 617-722-9654.



# Report of Unclaimed Safe Deposit Box Contents

Holder Name: \_\_\_\_\_  
(YOUR COMPANY NAME)

Tax ID Number: \_\_\_\_\_ Report Year: \_\_\_\_\_  
(FEDERAL EMPLOYER IDENTIFICATION NUMBER) (ENTER THE YEAR COVERED BY THIS REPORT)

Period Covered: \_\_\_\_\_ to \_\_\_\_\_ Page \_\_\_\_\_ of \_\_\_\_\_  
(ENTER THE PERIOD COVERED BY THIS REPORT) (ENTER THE PAGE NUMBER OF THIS REPORT)

**One Safe Deposit Box Per Page** (*this form may be reproduced as needed*)

Safe Deposit Box Number	
Owner Information	
Social Security Number	Date of Birth
Owner's Mailing Address	
Street or PO Box	
City	State
	Zip Code

**Itemized Description of Contents** (ONE ITEM PER LINE OR ATTACH ITEMIZED LIST)

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

## CHECKLIST

- ☐ Papers  
☐ Currency  
☐ Jewelry  
☐ Stocks  
☐ Saving Bonds

For Department Use Only (initials)

- ☐ Inventoried By \_\_\_\_\_  
☐ Verified By \_\_\_\_\_

Allowed Amounts.

- ☐ Rental Charges \_\_\_\_\_  
☐ Drilling Fees \_\_\_\_\_

<b>Date of Abandonment</b> (MONTH, DAY, YEAR)	
<b>Branch where Property Was Held</b>	
Branch Name	
Street or PO Box	
City	State
	Zip Code
<b>Amount Due Holder</b>	
TYPE	AMOUNT
Drilling .....	\$ _____
Unpaid Rent .....	\$ _____
Safekeeping .....	\$ _____
Other .....	\$ _____
<b>Total \$</b>	_____

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_



# INSTRUCTIONS FOR REPORTING SAFE DEPOSIT BOX CONTENTS

## How to Report:

The REPORT OF UNCLAIMED SAFE DEPOSIT BOX CONTENTS is used to report safe deposit box contents and safekeeping items only. Please complete and mail with the HOLDER REPORT FORM (on page 8).

## When to Remit:

Please send safe deposit box contents or safekeeping items on June 1st following filing of the November report.

## What to Report:

### Owner Information

- A) Be sure to include information that would aid in identification, such as Jr., Mrs., and Dr., etc., after the middle name or initial.
- B) Corporate titles and the like should be entered exactly as adopted, except that the word “The” should be placed at the end of the name line.
- C) If a safe deposit box has additional owners, the names of each must be shown with the relationship (for example, “trustee for,” “and,” “or,” etc.).

### Holder Information

Enter the amounts still owing to the holder. These amounts might include unpaid safe deposit box rental charges, drilling fees, safekeeping costs, certified mailing costs, etc. **DO NOT DEDUCT** any of these costs from any cash that may be in the box at this time. Following the sale of this property by the State Treasurer, the Holder may request reimbursement for eligible expenses up to the remaining balance on the property item.

### Property Information – ONE ITEM PER LINE OF DESCRIPTION

Enter an itemized description of the safe deposit box or safekeeping contents. The safe deposit box contents will be accepted or rejected based on the description provided. Use the following examples and guidelines in completing your descriptions:

- a) one gold-colored ring with 2 clear stones
- b) one pair clip-on earrings, each with one ruby-like stone
- c) one coin wrapper containing 50 U.S. pennies dated 1918-1964 (if wrapper is empty, please indicate)
- d) one pellet gun with black metal barrel and plastic grip

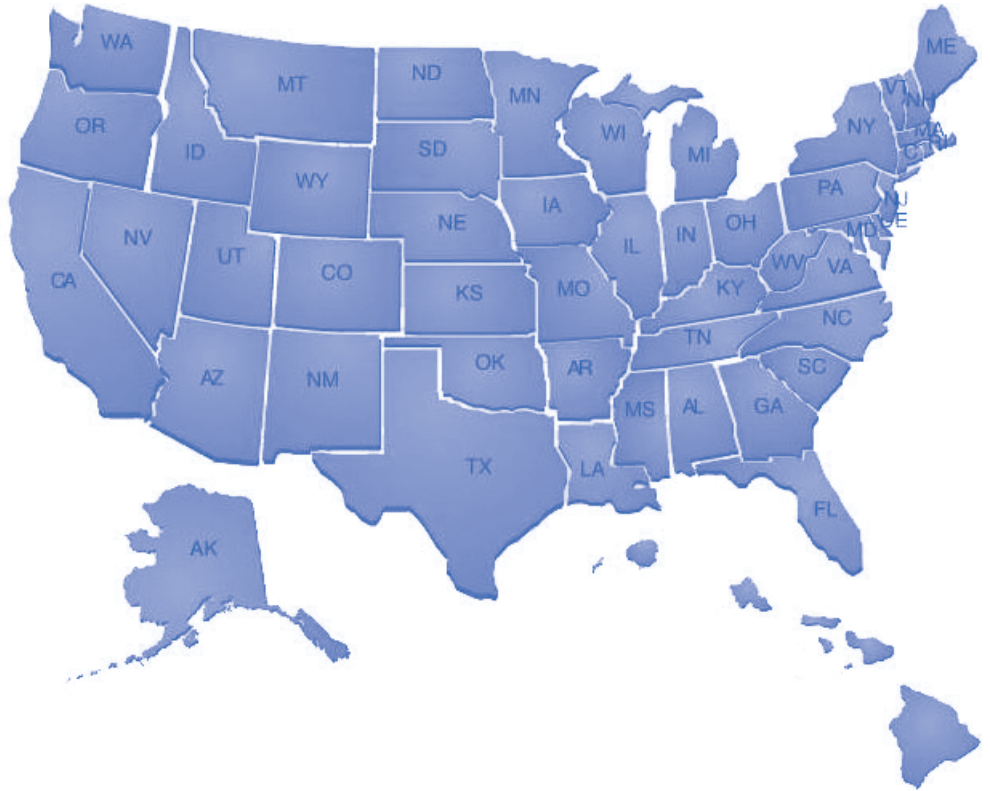
***All packages containing weapons MUST be clearly marked.***

# Reporting for Other States

Holding less than \$1000 or 10 items for another state?

## Reciprocal Reporting

If you are a business located and incorporated in the state of Maine, you may be able to file ONE Unclaimed Property Report with Maine's State Treasurer. In each case, you must confirm with the other state that they allow such reporting as some states, such as New York, Delaware, and California, do not. In all cases, the dormancy periods, due diligence requirements and all other laws of the owner's state apply. Maine will not accept stock or safekeeping properties for out-of-state owners. Maine's Unclaimed Property Administrator will report the properties belonging to out-of-state owners to the appropriate state in June.



The State of Maine sends reciprocal reports to ALL states, regardless of any existing agreement.

## Here's How

If you are holding less than \$1000 or 10 items for owners in another state and wish to file these items with the State of Maine follow these steps:

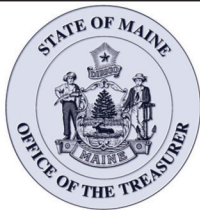
1. Verify with the state of address that it is permissible to report to Maine.
2. Group owners by state.
3. Check the dormancy period for the state of last known address.

\*If the state of address does not allow reciprocal reporting you must report directly to that state.

\*Stock properties must be reported directly to the state of address.

\*Safe deposit boxes must be reported to the state where they are held.





# Unclaimed Property Office of the State Treasurer

Approved ☐ Yes ☐ No

By \_\_\_\_\_

Date \_\_\_\_\_

## APPLICATION FOR EXTENSION OF TIME TO FILE UNCLAIMED PROPERTY REPORT EXEMPTION OF ELECTRONIC FILING REQUIREMENT

### HOLDER INFORMATION

Holder Name	FEIN or TIN
Address	Contact Phone #
City, State, Zip Code	Contact Fax #
Contact Person Name	State of Incorp.
Contact Person Title	Report Year

Estimated amount to be reported \_\_\_\_\_

Email address \_\_\_\_\_

☐ I request an extension of (please check one)

- ☐ 30 days until  
☐ 60 days until  
☐ 90 days until

All Holders except noted to the right	Life Insurance and Gift Obligation Issuers
December 1	June 1
January 1	July 1
February 1	August 1

from the original due date of November 1 (May 1 for Life Insurance Companies and Issuers of Gift Certificate/Obligations) to file the Unclaimed Property Report for the company listed above.

☐ I request an exemption from filing our Unclaimed Property Report electronically due to the following:☐ I do not have access to a computer.☐ Other (please explain) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature	Title or Agent Relationship
Print Name	Date

Please describe the extenuating circumstances that prevent you from filing electronically this year. Include your plan for filing electronically next year.

**INSTRUCTIONS:** Use this application to obtain an extension of time to file your Unclaimed Property Report or an exemption from filing your Unclaimed Property Report electronically. Please include your company's Federal Tax ID (FEIN). State why and how long of an extension you need or why you cannot comply with electronic reporting. Mail this completed application form to Office of the State Treasurer, Attn: Unclaimed Property, 39 State House Station, Augusta, ME 04333-0039 or fax to 207-287-2367. We will reply by fax or e-mail.

# General FAQs

## What is Unclaimed Property?

All property unclaimed by its owner for a specific period of time, called a dormancy period. Unclaimed intangible property may include: dormant savings and checking accounts, unclaimed wages, dividends, credit balances and any type of outstanding check. Tangible property may include contents of safe deposit boxes or other safekeeping depository (for a more detailed list, see [pages 4 & 5](#)).

## When should bank accounts for the benefit of a minor be reported?

In the case of a deposit for the benefit of a minor, the later of 3 years after either the last indication of interest by the owner or the date on which the minor reaches 18 years of age. We interpret “for the benefit of” to mean an account in which the funds may be used only for the benefit of the minor and that upon the 18th birthday of the minor the account passes to the sole possession of the minor. This does not include an account that simply includes the name of a person who is a minor and is regardless of dormancy fees.

## What attempts are made by the State to find the rightful owner?

The Treasurer’s Office searches for the owners by sending post cards to owners with more than \$250, stock or safekeeping reported each year. The State Treasurer’s searchable database at [www.maine.gov/unclaimed](http://www.maine.gov/unclaimed) is very popular. State legislators are an important part of owner outreach. The State Treasurer serves as custodian until the property is claimed.

## Do I need to file my report electronically?

Yes. We appreciate all reports filed electronically.

## Who is a Holder?

All business entities that possess or have custody of unclaimed property.

## What happens if a holder does NOT report unclaimed property?

A holder who fails to report, pay or deliver property within the time prescribed by law may be assessed 18% interest from the date the property should have been reported. In addition, the state may impose penalties of \$200 – \$1,000 per day.

## Is there a minimum amount?

No. Businesses must report all unclaimed property, no matter how small. The State Treasurer safeguards the property forever.

## Do I need to include the detail (names, addresses, social security numbers and amounts) for aggregate items?

If you have the detail, please report it electronically.

## What if my business sold gift certificates or gift cards that have not been redeemed?

Gift certificates/obligations are reportable by May 1st of the third calendar year after, but not including, the year in which they were sold. The dormancy period for gift cards is 2 years as of December 31. The amount unclaimed is 60% of the face value. No dormancy fees or inactivity charges are allowed. Effective for Gift Certificates sold on or after 12/31/2011, if a gift certificate was sold by a single issuer who, in the past calendar year, sold no more than \$250,000 in face value of gift certificates, the gift certificates would not be reportable as unclaimed property.

## What is the dormancy period for municipalities and government entities?

There is a one year dormancy period for all property types held by municipalities and government entities.

## What is activity?

An owner-generated transaction on or communication about an account or the negotiation of a check or other instrument by the payee.

## Are negative reports required?

If your company is incorporated or physically located in Maine a report is required unless you have filed 3 consecutive negative reports and still have nothing to report.

# Glossary of Terms

**Abandoned/Unclaimed Property** - Tangible or intangible property that is unclaimed by its rightful owner after a significant period of time, (see pages 4-5 for details). This does not include real estate, animals and vehicles.

**Abandonment Period** - See Dormancy Period.

**Activity** - An action taken on property by the owner, which may include making a deposit or withdrawal, writing a memorandum to the holder, or taking any action that according to the law is adequate to determine that the owner is aware of the property.

**Affidavit** - A written declaration made under oath before a notary public or other authorized officer of the court.

**Aggregate** - A group of multiple individual owner accounts reported in one lump sum total.

**Demutualization** - A reorganization, in which a mutual insurance company becomes a stock company. This is accomplished through the payment of stock or cash to policyholders upon the discontinuation of the mutual company. Demutualization has no impact on the actual insurance policy. {claims-info.com}

**Date of Last Activity** - The most recent date that the owner and the holder of the property made "active" contact with each other. This is also known as the "date of last activity." Examples of activity dates include the issue date of a check and a customer's date of deposit into a checking account.

**Dormancy Period** - The period of time, also referred to as the abandonment period, during which an owner of property does not take action on his property. (See Activity.) The dormancy period is determined by the type of property and may vary from 1 to 15 years. (For a complete list, see pages 4-5.)

**Due Diligence** - The reasonable and meaningful degree of effort required by law of an unclaimed property holder to find the rightful owner before the property is sent to the state. Usually this is in the form of an Owner Notification Letter.

**Escheat** - When the title to property is transferred to the state, making the state the legal owner. The State of Maine acts as the custodian of reported property and does not take title by escheat.

**Gift Card** - Please see Gift Obligation.

**Gift Certificate** - Please see Gift Obligation.

**Gift Obligation** - An obligation of a business association arising from a transaction between the business association and a consumer to provide goods or services from a single issuer at a future date. This includes, but is not limited to, a gift certificate, gift card, on-line gift account or other representation or evidence of the obligation.

**Holder** - The entity or person who controls the unclaimed property until it is transferred to the owner or the state on behalf of the owner.

**Indemnification** - An agreement that protects a party from loss by transferring the responsibilities to a third party. The state of Maine indemnifies the holder, protecting the holder from liability, and assumes the responsibility to return the property to the owner.

**Indemnity Bond** - An insurance policy that protects the state from future claims against property once paid to a claimant.

**Intangible Property** - Property that cannot be held in your hand, something that is abstract, or represented by a symbol. For example, an ownership interest in a company is represented by a stock certificate; a bank balance is represented by a passbook or a statement.

**NAUPA** - National Association of Unclaimed Property Administrators, an organization of state representatives who have responsibility for overseeing state unclaimed property programs. {www.unclaimed.org}

**Owner** - A person having legal or equitable claim to the unclaimed property.

**Person** - Any individual, business association, governmental subdivision or agency, public corporation or authority, estate, trust, two or more persons having a joint or common interest, or any other legal or commercial entity.

**Prefunded Bank Card** - A device issued by a financial organization that enables the cardholder to transfer the underlying funds to multiple merchants at the merchants' point of sale terminals. The term "multiple merchants" means all merchants of goods or services, not just those associated with the issuer or a particular business or group of businesses, that accept electronic transactions.

**Stored Value Card** - A card that provides a way to make a transaction for goods or services from a single issuer using magnetic stripe technology to store information about funds that have been prepaid on it. This does not include prefunded bank cards.

**Tangible Property** - Personal property that is physical in nature. A diamond ring and a silver coin are examples.

## To request an extension (page 15)

- ☐ Mail or fax your written request to Holder Outreach Specialist at least 30 days prior to due date.
- ☐ Estimate a filing date.
- ☐ Estimate a report total.
- ☐ State the reason you need more time.



## Checklist

- ☐ Have you mailed an **Owner Notification?** [Page 6.](#)
- ☐ Have you signed the **Holder Verification Form?** [Page 8.](#)
- ☐ Have you filed your report electronically?
- ☐ Have you included the remittance for all items except safe deposit box contents? Checks are payable to: Treasurer State of Maine. For account information to wire funds call: 207-624-7470.

For stock and/or mutual funds:

- ☐ Have you faxed a summary of the securities report to Maine's account representative at Xerox Business Services? [Page 9.](#)
- ☐ Have you mailed the original certificates/statements to Mellon Trust in Maine's nominee name, Katahdin & Co? [Page 10.](#)

## Need assistance?

Contact:  
Office of the State Treasurer  
Attn: Unclaimed Property  
39 State House Station  
Augusta, ME 04333-0039

Telephone: 207-624-7470  
Toll Free (in Maine) 888-283-2808  
Fax: 207-287-2367  
Email: [up.holderinquiry@maine.gov](mailto:up.holderinquiry@maine.gov)  
[www.maine.gov/unclaimed](http://www.maine.gov/unclaimed)





**Office of the State Treasurer**  
**Attn: Unclaimed Property**  
**39 SHS • Augusta, ME 04333**

FIRST CLASS  
US POSTAGE  
**PAID**  
PERMIT #8  
AUGUSTA, ME 04330

